



Voters in Nebraska approved a measure that will require all employers to offer employees one hour of paid sick leave for every 30 hours worked, effective October 1, 2025. The total amount of sick leave employees may accrue and use in a single year will vary by employer size. Employers with 20 or more employees may cap annual accrual and use at 56 hours per year, while employers with fewer than 20 employees (a “small employer”) may cap annual accrual and use at 40 hours per year. Notably, the definition of a small employer is based on the number of all employees employed by an employer, not just those employees located in Nebraska. Employers must allow employees to carry over all unused paid sick leave into the following year, subject to the use caps previously noted.

Paid sick leave may be utilized in the smaller of hourly increments or the smallest increment that the employer's payroll system uses to account for absences or use of other time for (i) an employee's mental or physical illness, injury, or health condition, including medical diagnosis, care, treatment, or preventative care; (ii) care or assistance to the employee's family member for a mental or physical illness, injury, or health condition; and/or (iii) in the case of a public health emergency where employees' place of business or schools for employees' children are closed, or to care for oneself or a family member due to a communicable disease. Employers will be required to allow the use of paid sick leave upon an employee's oral request, which, if possible, must include the expected duration of absence. The law is silent on the amount of notice an employee must provide for foreseeable and unforeseeable absences. Under the law, employers cannot require disclosure of the details of an employee's or family member's health information as a condition of providing paid sick leave. However, if an employee uses paid sick leave for four or more consecutive workdays, an employer may require that the employee provide "reasonable" documentation to substantiate the need for leave, which includes documentation signed by a health care professional indicating that leave is or was necessary. In the event that the employee or family member did not receive services from a health care professional, or if documentation cannot be obtained from a health care professional in a reasonable time or without added expense, the employee may instead provide a written statement indicating that they are taking or took paid sick time for a covered reason.

Starting September 15, 2025, or when employment begins (whichever is later), employers must provide employees with a written notice that contains the following information:

- Beginning October 1, 2025, employees are entitled to paid sick time;
- The amount of paid sick time;
- The terms of its use guaranteed under the law;
- Retaliation against employees who request or use paid sick time is prohibited;
- Each employee has the right to file a suit or complaint if statutory paid sick time is denied or the employee is subjected to retaliation for requesting or taking leave; and
- Contact information for the department where questions about rights and responsibilities under the law can be answered.

Employers will also be required to display a poster in an accessible place at each establishment that contains the information required in the time-of-hiring notice. If an employer does not maintain a physical workplace or an employee teleworks or performs work through a web- or app-based platform, the employer must provide notice of such information via electronic communication or a conspicuous posting in the web- or app-based platform. The notice and poster must be provided in English and any language that is the first language spoken by at least 5% of the employer's workforce if the state labor department has provided a model notice and poster in such language. Additionally, the following information must be recorded in, or on an attachment to, the employee's regular paycheck:

- Paid sick time available to the employee;
- Paid sick time taken by the employee to date in the year; and
- Amount of pay the employee has received as paid sick time.

Authors



Jill L. Ripke

Senior Counsel

JRipke@perkinscoie.com [310.788.3260](tel:310.788.3260)



Christopher Wilkinson

Senior Counsel

CWilkinson@perkinscoie.com [202.661.5890](tel:202.661.5890)



Sara W. Davey

Counsel

SDavey@perkinscoie.com [312.324.8520](tel:312.324.8520)

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